

COUNTY OF SARATOGA
County Jail and Commissary
Independent Accountants' Report
on Applying Agreed-Upon Procedures
Compliance with New York Code of
Rules and Regulations (NYCRR) Part 7016
Year ended December 31, 2013

INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES

Chairman and the Board of Supervisors

and

Sheriff Michael H. Zurlo
Saratoga County Jail
County of Saratoga, New York:

We have performed the procedures enumerated in the accompanying schedule of procedures, which were agreed to by the Chairman of the Board of Supervisors of the County of Saratoga, New York, solely to assist you in evaluating your compliance with New York Code of Rules and Regulations (NYCRR) Part 7016. The Sheriff of the County of Saratoga, New York Jail is responsible for evaluating the compliance with New York Code of Rules and Regulations (NYCRR) Part 7016. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representations regarding the sufficiency of the procedures described in the accompanying schedule of procedures either for the purpose for which this report has been requested or for any other purpose.

Our procedures and results are presented in the accompanying schedule.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion, on County of Saratoga's compliance with New York Code of Rules and Regulations (NYCRR) Part 7016. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the New York State Commission of Corrections, the Board of Supervisors, and the Sheriff of the County of Saratoga, New York Jail, and is not intended to be and should not be used by anyone other than those specified parties.

Toski & Co., CPAs, P.C.

Williamsville, New York
August 8, 2014

COUNTY OF SARATOGA
County Jail and Commissary
Schedule of Agreed-Upon Procedures
Year ended December 31, 2013

The procedures for the year ended December 31, 2013 and the related results of those procedures are as follows:

1. We obtained the Saratoga County Jail's January, May, August and November 2013 bank statements and noted that a separate bank account was maintained for commissary operations. The outstanding check listing for the month of August was not able to be located. The bookkeeper was able to recreate this listing from the software system which properly supported the bank reconciliation for the commissary bank account maintained by the Sheriff. We recommend that the bookkeeper save an electronic copy of the outstanding check listing to support each monthly bank reconciliation.
2. For the four days listed below, we compared the amounts of the weekly lump sum transfers from the inmate account subledger to the commissary bank account and to the corresponding weekly totals for inmate purchases. No exceptions were noted.

<u>Date</u>	<u>Amount</u>
01/02/13	\$ 1,943.78
05/07/13	2,242.87
08/13/13	2,481.48
11/19/13	2,342.48

3. We compared the following daily postings to the inmate account subledger for commissary account purchases to corresponding signed commissary account/transaction forms. No exceptions were noted.

<u>Date</u>	<u>Amount</u>
01/10/13	\$ 40.00
01/22/13	18.74
08/13/13	39.24
08/27/13	6.85

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Schedule of Agreed-Upon Procedures, Continued

4. We compared the amount of the following eight disbursements for inmate welfare purchases selected from the check register to the corresponding amounts on supporting invoices and checks and verified proper authorization. There was no supporting documentation provided for check number 10336.

<u>Check No.</u>	<u>Amount</u>
10301	\$ 103.66
10308	152.00
10336	83.40
10337	205.41
10365	405.28
10367	745.50
10396	407.75
10408	32.00

5. We obtained the County Jail's commissary monthly statements for January, May, August and November 2013 and verified the reconciling items to the supporting documentation. No exceptions were noted.
6. We inquired of management regarding the maintenance of inventory, noting that during 2013, the commissary maintained an immaterial amount of inventory. No perpetual inventory system was maintained.
7. We inquired of the functions of the employees assigned to commissary operations to ascertain if their duties were properly segregated. Responsibilities for the related tasks of ordering, receiving, delivery, recording, reconciling, and paying for all commissary items are segregated as follows:

The Lieutenants are responsible for ordering, receiving purchases, and delivery. The commissary bookkeeper is responsible for payment of bills, issuing credits and preparing bank reconciliations. Correction officers are responsible for receiving all cash receipts and another employee signs all checks. Duties of the employees assigned to commissary operations appear to be properly segregated.

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Schedule of Agreed-Upon Procedures, Continued

8. We obtained the following four deposits to the inmate's fund and compared the amounts deposited to the inmate's individual receipt. No exceptions were noted for test items selected. Supporting documentation records for the months of April, May, June, July, November and December were unable to be located.

<u>Date</u>	<u>Amount</u>
01/03/13	\$ 281.21
01/18/13	60.84
08/07/13	455.25
08/21/13	258.00

9. We obtained the following four receipts and traced the deposits to the inmate's ledger. The receipts were examined to ensure that they were signed by a Corrections Officer and the deposit was traced to the bank statement. No exceptions were noted. Supporting documentation records for the months of April, May, June, July, November and December were unable to be located.

<u>Receipt Number</u>	<u>Amount</u>
64455	\$ 40.00
64611	22.00
67837	40.00
68619	2.00

Recommendation:

The Sheriff should develop procedures to ensure that all supporting documentation is maintained in accordance with its record retention policy and the New York Code of Rules and Regulations (NYCRR) Part 7016. We noted that in March 2014, the County entered into an agreement with the Keefe Commissary Network to operate the commissary, including accounting for inmate welfare funds.